



**STATE OF NEVADA  
DEPARTMENT OF TAXATION**

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**Administrative Law Judge, Department of Taxation**

**Northern or Southern Nevada**

Salary up to \$107,973 (employee/employer-paid retirement plan)

**SPECIAL NOTIFICATIONS:** This position is exempt from the provisions of State of Nevada classified service.

This is an open competitive recruitment, open to all qualified applicants. This position is appointed by and serves at the pleasure of the Nevada Tax Commission.

The Department of Taxation is seeking qualified candidates for the position of Administrative Law Judge (ALJ).

Selection shall be made in a public meeting by the Nevada Tax Commission after review and recommendation of candidates by the Executive Director of the Nevada Department of Taxation. The position is located within the Nevada Department of Taxation in either Northern or Southern Nevada. Statewide travel is required.

**JOB DESCRIPTION:** Prepare for and preside over quasi-judicial hearings held in accordance with Nevada Revised Statutes (NRS) 360, Nevada Administrative Code (NAC) 360 and NRS 233B. Review, evaluate and develop hearing procedures to improve the existing hearing process.

Generally, the ALJ will serve as an independent trier of fact in the Department of Taxation's administrative hearing process. The ALJ will create a record either by oral testimony, written submission, or a combination of both, and then issue a written decision in accordance with the law based on that information.

The matters heard by the ALJ concern the interpretation and application of Nevada state and local tax laws. Many involve unsettled issues of law and some involve large monetary amounts. The caseload will encompass a wide variety of industries and scenarios. Some cases will require technical evidence in areas such as business operations, accounting methodologies, and structure of transactions. Some require substantial discovery with many witnesses. Most are document intensive. Some cases concern constitutional challenges to the tax in question or the application of that tax. Routine cases concern tobacco and alcohol regulation, estimated audits involving accounting methodologies, property taxes, tax fraud and evasion, and the determination of personal liabilities for business debts.

Other possible functions: facilitate settlement conferences, draft regulations, or technical bulletins.

**APPROXIMATE ANNUAL SALARY:**

Up to \$107,973 plus benefits \* (*Salary range reflects retirement (PERS) contributions by both the employee and employer. An employer paid contribution plan is also available with a reduced gross salary.*)

**BENEFITS:**

The State benefits package includes a retirement system, paid health, vision, dental, life and disability insurance, 11 paid holidays, and paid sick and annual leave. Other employee paid benefits such as deferred compensation plans are available.

**MINIMUM QUALIFICATIONS:****EDUCATION AND EXPERIENCE:**

- Graduation from an accredited law school and 3 years of experience practicing law.
- Experience with computerized legal research and Microsoft Office and Outlook.
- Experience with federal tax law and/or state and local taxation.
- Ability to carry out duties with minimal support staff and minimal supervision.
- Ideally the candidate is knowledgeable, competent, impartial and free from inappropriate influence from the agency or taxpayers and free from personal bias.

**PREFERRED QUALIFICATIONS:**

Experience with hearings in administrative law or trials in litigation or experience in decision-making or adjudicative position or as mediator and experience with self-represented litigants.

**LETTERS OF INTEREST AND RESUMES WILL BE ACCEPTED UNTIL JANUARY 4, 2016.**

(All letters of interest and resumes will be accepted on a first come, first served basis. Hiring may occur at any time during the recruitment process.)

**TO APPLY:** Please submit cover letter, resume, and writing sample by January 4, 2016 to:

[tpadovano@tax.state.nv.us](mailto:tpadovano@tax.state.nv.us)

In subject line please reference: ALJ

or

Office of the Executive Director, Nevada Department of Taxation

Attn: Tina Padovano

1550 College Parkway, Suite 115

Carson City, Nevada 89706-7937

**\*In your cover letter please indicate how you heard about the position.\* If you heard about this position through a website, please specify which website.**

*The State of Nevada is an Equal Opportunity Employer.*